

B 210A (Form 210A) (12/09)

# UNITED STATES BANKRUPTCY COURT

SOUTHERN DISTRICT OF NEW YORK

In re Lehman Brothers Holdings Inc., et al., Debtors.

Case No. 08-13555 (JMP)  
(Jointly Administered)

## TRANSFER OF CLAIM OTHER THAN FOR SECURITY

A CLAIM HAS BEEN FILED IN THIS CASE or deemed filed under 11 U.S.C. § 1111(a). Transferee hereby gives evidence and notice pursuant to Rule 3001(e)(2), Fed. R. Bankr. P., of the transfer, other than for security, of the claim referenced in this evidence and notice.

SMC Credit Opportunities Fund, Ltd.

Name of Transferee

Goldman Sachs SMC Credit Opportunities  
2008 Fund, L.P.

Name of Transferor

Name and Address where notices to transferee  
should be sent:

Gregory P. Ho  
Spring Mountain Capital, LP  
65 East 55<sup>th</sup> Street, 33<sup>rd</sup> Floor  
New York, NY 10022

Court Claim # (if known): 15900

Amount of Claim: \$1,008,699.00

Date Claim Filed: 9/17/09

Debtor: Lehman Brothers Special Financing Inc.

Phone: (212) 292-8310

Last Four Digits of Acct #: \_\_\_\_\_

Phone: \_\_\_\_\_

Last Four Digits of Acct. #: \_\_\_\_\_

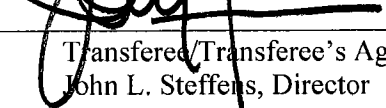
Name and Address where transferee payments  
should be sent (if different from above):

Phone: \_\_\_\_\_

Last Four Digits of Acct #: \_\_\_\_\_

I declare under penalty of perjury that the information provided in this notice is true and correct to the best of my knowledge and belief.

SMC CREDIT OPPORTUNITIES FUND, LTD.

By:   
Transferee/Transferee's Agent  
John L. Steffens, Director

Date: 3/24/10

*Penalty for making a false statement:* Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 Y.S.C. §§ 152 & 3571.

**EXHIBIT A**

**FORM OF EVIDENCE OF TRANSFER OF CLAIM**

TO: THE DEBTOR AND THE BANKRUPTCY COURT


For value received, the adequacy and sufficiency of which are hereby acknowledged, Goldman Sachs SMC Credit Opportunities 2008 Fund, L.P. ("Transferor") hereby unconditionally and irrevocably transfers and assigns to SMC Credit Opportunities Fund, Ltd. ("Transferee") 100% of its right, title, interest, claims and causes of action in and to, or arising under or in connection with, its claim (as such term is defined in Section 101(5) of the U.S. Bankruptcy Code) against **Lehman Brothers Special Financing Inc. (the "Debtor")**, the **debtor in Case No. 08-13888 (JMP)** pending in the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court") and the relevant portion of any and all proofs of claim (No. 15900) filed by Transferor with the Bankruptcy Court in respect of the foregoing claim.

Transferor hereby waives any objection to the transfer of the claim to Transferee on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Transferor acknowledges and understands, and hereby stipulates, that an order of the Bankruptcy Court may be entered without further notice to Transferor transferring to Transferee the foregoing claim, recognizing Transferee as the sole owner and holder of the claim, and directing that all payments or distributions of money or property in respect of the claim be delivered or made to Transferee.

IN WITNESS WHEREOF, this EVIDENCE OF TRANSFER OF CLAIM is executed  
this 15th day of March, 2010.

GOLDMAN SACHS SMC CREDIT  
OPPORTUNITIES 2008 FUND, L.P.

By: GOLDMAN SACHS SMC CREDIT  
OPPORTUNITIES 2008 ADVISORS, L.L.C., its  
general partner

By:   
Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Kenneth A. Topping  
Chief Operating Officer  
GSAM Fixed Income

MAR 17 2010

SMC CREDIT OPPORTUNITIES FUND, LTD.

By:   
Name: Gregory P. Ho  
Title: Director